

**Eun Ah Choi**  
Senior Vice President  
U.S. Listing Qualifications & Market Surveillance

July 11, 2023

Division of Corporation Finance  
U.S. Securities and Exchange Commission  
100 F Street, N.E.  
Washington, D.C. 20549

Division of Corporation Finance:

This is to certify that on July 10, 2023, The Nasdaq Stock Market LLC (the "Exchange") received from BOWEN ACQUISITION CORP (the "Registrant") a copy of the Registrant's application on Form 8-A 12(b) for the registration of the following securities:

Units, each consisting of one ordinary share and one right

Ordinary shares, par value \$0.0001 per share

Rights, each entitling the holder thereof to receive one-tenth of one ordinary share upon the completion of an initial business combination

We further certify that the security described above has been approved by the Exchange for listing and registration upon official notice of issuance.

We understand that the Registrant is seeking effectiveness of the Form 8-A 12(b) concurrently with effectiveness of its 1933 Act Registration Statement, and we hereby join in such request.

Sincerely,

